

NEW MEXICO

Law	Title 7, Article 13 (Gasoline Tax); Article 16 (Alternative Fuel Tax Act).
Definitions	<p>Gasoline: any flammable liquid used primarily as fuel for the propulsion of motor vehicles, but does not include diesel fuel, liquefied petroleum gas, or compressed or liquefied natural gas. [Sec. 7-13-2]</p> <p>Ethanol blended fuel: gasoline received in the state containing a minimum of 10% denatured ethanol manufactured in the state of 199 proof exclusive of denaturants. [Sec. 7-13-2]</p> <p>Special fuel: diesel engine fuel, but not including gasoline and alternative fuel. [Sec. 7-16A-2]</p> <p>Alternative fuel: liquefied petroleum gas, compressed natural gas, and liquefied natural gas used to propel motor vehicles. [Sec. 7-16B-3]</p> <p>Gallon-equivalents not defined by statute or regulation.</p>
Tax Rate	<p>17¢ per gallon gasoline and ethanol blended fuel</p> <p>18¢ per gallon special fuels [Secs. 7-13-3, 7-16A-3]</p> <p>Alternative fuels: 6¢ per gallon through 12/31/99; 9¢ per gallon through 12/31/01; and 12¢ per gallon from 1/1/02 forward. [Sec. 7-16B-4]</p>
Tax Breaks	Deduction expired 6/30/91.
Exemptions	None.
Gasohol	No specific provisions.
Special Provisions	<p>LPG- or natural-gas-powered vehicles subject to optional flat fee in lieu of per-gallon tax. Fees are as follows: \$30 for vehicles up to 6000 lbs. GVW; \$50 for vehicle 6001 - 16,000 lbs. GVW; \$150 for vehicle 16,001 - 26,000 lbs. GVW; \$350 for vehicle 26,001 - 40,000 lbs. GVW; \$550 for vehicles 40,001 - 54,000 lbs. GVW. [Sec. 7-16B-4]</p> <p>Permit must be kept in the truck, and is valid from January 1 through December 31 annually. Rates increase by 50% beginning 1/1/00.</p> <p>Vehicles exceeding 26,000 lbs. GVW subject to weight-distance tax.</p>

Sales Tax

Purchases of alternative fuels exempt from sales tax.
[Sec. 7-9-26]

Property Tax

Motor vehicles are exempt from property tax if properly registered in New Mexico.